THE HON'BLE SRI JUSTICE J.CHELAMESWAR
and
THE HON'BLE SRI JUSTICE D. APPA RAO

W.P. No.21674 of 2006

Dated: 18.10.2006

Between:-

M/s. Yadla Lingaiah Indian Oil Dealers,
Morrispeta, Tenali.

..Petitioner

And

The Commercial Tax Officer,
Nampally, Hyderabad and 2 others..

..Respondents

ORDER (Per JC,J) :

The petitioner is a partnership firm carrying business as a dealer for the sale of petroleum products registered under both the A.P.G.S.T. and C.S.T. Acts and an assessee on the rolls of 1st respondent-the Commercial Tax Officer, Gandhi Chowk, Tenali.

2. For the assessment years 2000-2001, 2001-2002 and 2002-2003, the liability of the petitioner for tax under A.P.G.S.T. Act was determined by the 1st respondent by his proceedings dated 01-02-2002, 02-01-2003 and 16-01-2004, respectively. The 2nd respondent-the Deputy Commissioner (CT), Guntur Division, Guntur, however, revised the assessments for all the three years by three different orders dated 15-05-2006 in all the three cases. Later the consequential order dated 20-05-2006 came to be passed by the 1st respondent raising demand of various amounts for the three assessment years referred to above. The details of which may not be necessary for the purpose of present writ petition.

3. Aggrieved by the revisionary orders of the 2nd respondent, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal, Vizag Bench. The petitioner filed applications before the 3rd respondent-the Joint Commissioner (CT Legal), Hyderabad, seeking stay of recovery of disputed tax with reference to the above mentioned three assessment years.

The 3rd respondent rejected all the three applications by a common order dated 23-09-2006. Hence, the present writ petition.

4. Heard the learned Government Pleader for Commercial Taxes.

5. In the circumstances, we are of the opinion that the matter can be disposed of directing the respondents not to take any coercive steps for recovery of the disputed tax with reference to the above mentioned three assessment years during the pendency of the appeal before the Sales Tax Appellate Tribunal on condition of the petitioner deposits 50% of the disputed tax with reference to each of the assessment years within a period of four weeks from today. The amount, if any already paid towards the disputed tax, shall be given credit to while computing the above-mentioned 50% of tax. No costs.

_____

J.CHELAMESWAR,J

_____

October 18, 2006 **D.APPA RAO,J**

KVR